1. (Amended) An optical structure film comprising a sheet having a first side and a second side, said first side includes a series of optical elements and said second side includes a series of stepped plateaus and a series of base planes that run along a first axis wherein said plateaus and base planes alternate along a second axis and said plateaus are substantially parallel but not coplanar with the base planes.

## 19. (Amended) A back lighting display device, comprising:

- a) a lighting device;
- b) a display panel; and
- a sheeting having a first side and a second side, wherein said first side includes a series of optical elements, and said second side includes a plurality of stepped plateaus and a plurality of base planes that run along a first axis wherein said plateaus and base planes alternate along a second axis and said plateaus have an elevation different than the base planes and said plateaus are substantially parallel with said base planes.

# 23. (Amended) A light directing structure, comprising:

- a) a first directing film having a first surface with a plurality of first linear prisms having peaks and a second surface having a plurality of stepped plateaus and a plurality of base planes wherein said plateaus have an elevation different than the base plane, the plateaus and base planes being oriented in parallel relative to the peaks of said first linear prisms; and
- b) a second directing film having a first surface with a plurality of second linear prisms having peaks and a second surface having a plurality of stepped plateaus and a plurality of base planes wherein said plateaus have an elevation different than the base plane, the plateau and base planes being substantially parallel to each other and oriented in parallel relative to the peaks of said second linear prisms.

25. (Amended) A method of forming a light directing film, comprising:

forming a series of linear prisms on a first side of a sheeting, the linear prisms including peaks; and

forming a plurality of stepped plateaus and a plurality of base planes wherein said plateaus have an elevation different than the base planes but the plateaus and base planes are substantially parallel to each other on a second side of the sheeting with the plateaus and base planes being oriented in parallel to the peaks of the linear prisms.

Please add new Claim 28.

28. (New) An optical structure film comprising a sheet having a first side and a second side, said first side includes a series of optical elements and said second side includes a series of stepped plateaus and a series of base planes that run along a first axis wherein said plateaus and base planes alternate along a second axis and said plateaus are not coplanar with the base planes and wherein a difference in height between said plateau and said base plane includes an amount greater than a wavelength of visible light.

#### REMARKS

Claim 28 has been added and includes the limitation of Claim 1 and 2 as filed. Claims 1, 19, 23 and 25 have been amended. Support is found on page 6, lines 22-24. Claims 2-6, 18, 24 and 27 are indicated as allowable over the prior art.

## Information Disclosure Statement

An Information Disclosure Statement is being filed concurrently herewith. Entry of the Information Disclosure Statement is respectfully requested.

## Amendment to Figure 2

A proposed correction to Figure 2 is included with this amendment. First axis 51 and second axis 53 have been identified. The specification on page 6, line 2-3. No new matter has